

JB FCS / Kaplan House
74 St. Marks Place
New York, NY 10003
April 27, 2007

To Whom It May Concern:

My name is Shelley Cox and I would like to take the time out to say I've known Steven Samuels (Steve) for the past two years.

Steve is a hard worker and a very friendly gentleman. He has a very good relationship with his peers. I'm very saddened to see him in the situation that he's in at this time.

I can only wish Steve all the best and hope that everything works well for him.

Yours truly
SCox.